
IV. Other Information

E. Subsequent Events

Bonds and Notes

Short-term Debt

Certificate of Indebtedness – On December 10, 2007 the Pooled Money Investment Board (PMIB) issued a \$350 million Certificate of Indebtedness per K.S.A. 75-3725a, subject to redemption not later than June 30, 2008. See Section III-I, Short-term Obligations, for additional information on issuance of a Certificate of Indebtedness.

Accrued Receivables for Ad Valorem Taxes – In July 2007, receivables were posted to the State Treasurer's receivables in the amount of \$27.1 million for the Kansas Educational Building Fund and \$13.5 million for the State Institutions Building Fund per K.S.A. 76-6b11. See Section III-I, Short-term Obligations, for additional information.

Accrued Receivables for Children's Initiatives Fund – In July 2007, receivables were posted to the State Treasurer's receivables for the Children's Initiatives Fund in the amount of \$23.7 million per House Bill No. 2368, Section 107(g), Session of 2007. See Section III-I, Short-term Obligations, for additional information.

Accrued Receivables for Economic Development Initiatives Fund – In July 2007, receivables were posted to the State Treasurer's receivables for the Economic Development Initiatives Fund in the amount of \$21.2 million per House Bill No. 2368, Section 107(h), Session of 2007.

Accrued Receivables for Correctional Institutions' Building Fund – In July 2007, receivables were posted to the State Treasurer's receivables for the Correctional Institutions' Building Fund in the amount of \$4.0 million per House Bill No. 2368, Section 107(i), Session of 2007.

Accrued Receivables for Kansas Endowment for Youth Fund – In July 2007, receivables were posted to the State Treasurer's receivables for the Kansas Endowment for Youth Fund in the amount of \$207.6 thousand per House Bill No. 2368, Section 107(j), Session of 2007.

Accrued Receivables for 27th Payroll – In July 2007, receivables were posted to the State Treasurer's receivables for the 27th Payroll in the amount of \$22.6 million per House Bill No. 2368, Section 107(p), Session of 2007.

Long-term Debt

Loans – House substitute for Senate Bill No. 357, Session of 2007 allows the Kansas Racing and Gaming Commission to borrow up to \$3 million from the Pooled Money Investment Board during fiscal year 2008 for operating expenses for expanded lottery operations under Senate Bill No. 66, Session of 2007. In August 2007, \$132,000 was borrowed at an interest rate of 8.12 percent. In November 2007, \$195,000 was borrowed at an interest rate of 7.97 percent. In December 2007, \$221,000 at an interest rate of 7.9 percent. In January 2008, \$210,000 was borrowed at an interest rate of 7.84 percent. The loans are due June 30, 2009.

Revenue Bonds – In August 2007, the KDFA issued Series 2007H of \$17.8 million for the Kansas State University parking system. The Interest rates on the bonds range from 3.6 to 4.5 percent. The bonds final maturity is on May 1, 2037.

Revenue Bonds – In September 2007, the KDFA issued Series 2007K for various State projects including continued renovation of the State Capitol, payment of Bond Anticipation Note Series 2007-1, expansion of the Adjutant General's training center, renovations and repairs to Army National Guard armories, and repairs and maintenance to Department of Correction's infrastructure. The bonds totaled \$59.5 million with interest rates ranging from 4 to 5.25 percent. The bonds final maturity is on November 1, 2027.

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Revenue Bonds – In December 2007, the KDFA issued series 2007M for the University of Kansas Law Enforcement Training Center Project. The bonds totaled \$18.2 million with interest rates ranging from 3.5 to 4.6 percent. The bonds final maturity is on June 1, 2027.